

Tax Relief on Federation Subscriptions Form

The Inland Revenue has accepted that tax relief may be claimed on members subscriptions. Please see the draft letter below which should be adapted for your personal use which can then be printed off and either posted or faxed to the tax office.

Since 1994 you have been allowed a tax credit on 'Professional Subscriptions', your Federation dues are such a subscription and as such you should be claiming the allowance.

You should check your P60's and if they do not show an allowance for 'Professional Subscriptions' in any year since 1994.

With effect from the 26th June 2013 until 31st August 2020 the subscription rates for new recruits at Year 1 and Year 2 will be decreased as follows:-

Year 1 25% of full rate (rounded up) The weekly subscription to the Voluntary Fund will be decreased from £21.58 to £5.42 per month. This will increase to £5.90 per month from 1st September 2020.

Year 2 50% of full rate (rounded up) The weekly subscription to the Voluntary Fund will be decreased from £21.58 to £10.79 per month. This will increase to £11.79 per month from 1st September 2020.

With effect from the 1st September 2020 the subscription rates for new recruits at Year 1 will be decreased as follows:-

Year 1 50% of full rate (rounded up) The monthly subscription to the Voluntary Fund will be decreased from £23.58 to £11.79 per month.

Year 2 will pay 100% of rate at £23.58 per month.

You will need to adjust the letter template below if you started after 26th June 2013 to allow for your reduced subscription rate.

**HMRC
Manchester Distributed Processing Office
Albert Bridge House
1 Bridge Street
Manchester, M60 9AF**

Personal Tax Reference 080/M5220

RE: Income Tax Relief Police Federation Subscriptions

Dear Sir/Madam,

I am a subscribing member to the Police Federation and have been since

My National Insurance Number is

I understand that a national agreement exists whereby relief is given on Police federation subscriptions from 1st April 1994. Accordingly I wish to make a claim for such reimbursement of that relief.

The rate of my monthly subscriptions to the Police Federation have been as follows;

April 2013 – March 2014	12 @ £21.58	£258.96
April 2014 – March 2015	12 @ £21.58	£258.96
April 2015 – March 2016	12 @ £21.58	£258.96
April 2016 – March 2017	12 @ £21.58	£258.96
April 2017 – March 2018	12 @ £21.58	£258.96
April 2018 – March 2019	12 @ £21.58	£258.96
April 2019 – March 2020	12 @ £21.58	£258.96
April 2020 – August 2020	5 @ £21.58	£107.90
Sept 2020 – March 2021	7 @ £23.58	£165.06

Yours faithfully

This letter can be faxed to the above tax office on: 0161 288 6088